

Regular Session, 2014

HOUSE BILL NO. 1118

BY REPRESENTATIVE TIM BURNS

TAX/AD VALOREM TAX: Changes requirements for public hearings at which millage adjustments are considered by certain taxing authorities

1 AN ACT

2 To amend and reenact R.S. 47:1705.1(B)(introductory paragraph) and (2), relative to ad
3 valorem tax millages; to provide with respect to constitutionally authorized millage
4 increases; to provide with respect to public hearing requirements for certain taxing
5 authorities in certain parishes; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:1705.1(B)(introductory paragraph) and (2) are hereby amended
8 and reenacted to read as follows:

9 §1705.1. Public hearings for certain millage adjustments; certain parishes

10 * * *

11 B. For all ~~non-elected~~ nonelected taxing authorities which are subject to the
12 provisions of R.S. 47:1705 with respect to increases in millage rates without voter
13 approval, in addition to all requirements of R.S. 47:1705, the public hearings at
14 which votes on millage adjustments will occur ~~for such purposes~~ shall be scheduled
15 as follows:

16 * * *

17 (2) The parish governing authority shall establish the location for hearings,
18 as well as at least two specific dates on which hearings may be conducted.

19 * * *

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Tim Burns

HB No. 1118

Abstract: In parishes where coordination is required relative to date, time, and location for public hearings at which a millage "roll forward" will be considered by a taxing authority with a nonelected governing authority, specifies the nature of the public hearing and provides for the number of dates upon which hearings may be held.

Present constitution permits increases in millage rates without voter approval under certain circumstances. Such increases require approval of two-thirds vote of the governing authority of the taxing authority at a public hearing held for such purpose.

Present law applies in any parish with a population between 230,000 and 250,000 according to the most recent federal decennial census.

Present law provides for a variety of requirements relative to the timing and contents of the public notice for the hearing in accordance with present constitution.

Present law requires that the public hearings for consideration of millage increases for taxing authorities with nonelected governing authorities shall be scheduled in coordination with all other such taxing authorities in the parish so that the hearings may be held on the same dates at the same location.

Proposed law retains present law and specifies that present law applies to public hearings at which votes will occur on millage increases.

Present law requires the parish governing authority to establish a location and two specific dates upon which the hearings could be held.

Proposed law retains present law and provides that at least two dates shall be established by the parish governing authority for purposes of the public hearings.

(Amends R.S. 47:1705.1(B)(intro. para.) and (2))